

**Bruce P. Beausejour**

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February 25, 2004

Mary Cottrell, Secretary  
Department of Telecommunications & Energy  
Commonwealth of Massachusetts  
One South Station, 2<sup>nd</sup> Floor  
Boston, MA 02110

**Re: D.T.E. 03-60 – Triennial Review – Mass Market Switching**

Dear Ms. Cottrell:

Enclosed for filing in the above-reference matter are Verizon Massachusetts' Rebuttal Panel Testimony of Julie Canny, Maryellen T. Langstine, Thomas Maguire, James L. McLaughlin, Bruce F. Meacham, William E. Taylor and John L. White (Hot Cut Process and Scalability) and the Reply Panel Testimony of John Conroy, John White and William E. Taylor (Mass Market Switching, Transport, and Loops).

If you have any questions, please do not hesitate to call me.

Very truly yours,

Bruce P. Beausejour

Enclosures

cc: Paula Foley, Assistant General Counsel  
Michael Isenberg, Director-Telecommunications Division  
April Mulqueen, Assistant Director-Telecommunications Division  
D.T.E. 03-60 Service List